

SB0356



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
SB0356

Introduced 2/15/2005, by Sen. M. Maggie Crotty

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-185

Amends the Property Tax Code. Deletes a provision that the decisions of the Property Tax Appeal Board must be based upon equity and the weight of evidence and not upon constructive fraud. Provides that the assessments that are the subject of the appeal to the Board shall be presumed correct and legal, but the presumption is rebuttable, and that the complainant has the burden of proving any contested matter of fact by clear and convincing evidence. Effective immediately.

LRB094 08245 BDD 38433 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 16-185 as follows:

6 (35 ILCS 200/16-185)

7 Sec. 16-185. Decisions. The Board shall make a decision in
8 each appeal or case appealed to it, and the decision ~~shall be~~
9 ~~based upon equity and the weight of evidence and not upon~~
10 ~~constructive fraud, and~~ shall be binding upon appellant and
11 officials of government. The assessments that are the subject
12 of the appeal shall be presumed correct and legal, but the
13 presumption is rebuttable. The complainant has the burden of
14 proving any contested matter of fact by clear and convincing
15 evidence. The extension of taxes on any assessment so appealed
16 shall not be delayed by any proceeding before the Board, and,
17 in case the assessment is altered by the Board, any taxes
18 extended upon the unauthorized assessment or part thereof shall
19 be abated, or, if already paid, shall be refunded with interest
20 as provided in Section 23-20.

21 The decision or order of the Property Tax Appeal Board in
22 any such appeal, shall, within 10 days thereafter, be certified
23 at no charge to the appellant and to the proper authorities,
24 including the board of review or board of appeals whose
25 decision was appealed, the county clerk who extends taxes upon
26 the assessment in question, and the county collector who
27 collects property taxes upon such assessment.

28 If the Property Tax Appeal Board renders a decision
29 lowering the assessment of a particular parcel after the
30 deadline for filing complaints with the board of review or
31 board of appeals or after adjournment of the session of the
32 board of review or board of appeals at which assessments for

1 the subsequent year are being considered, the taxpayer may,
2 within 30 days after the date of written notice of the Property
3 Tax Appeal Board's decision, appeal the assessment for the
4 subsequent year directly to the Property Tax Appeal Board.

5 If the Property Tax Appeal Board renders a decision
6 lowering the assessment of a particular parcel on which a
7 residence occupied by the owner is situated, such reduced
8 assessment, subject to equalization, shall remain in effect for
9 the remainder of the general assessment period as provided in
10 Sections 9-215 through 9-225, unless that parcel is
11 subsequently sold in an arm's length transaction establishing a
12 fair cash value for the parcel that is different from the fair
13 cash value on which the Board's assessment is based, or unless
14 the decision of the Property Tax Appeal Board is reversed or
15 modified upon review.

16 (Source: P.A. 88-455; 88-660, eff. 9-16-94; 89-671, eff.
17 8-14-96.)

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.